

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT
FINANCE



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TO: County Assessors and County Auditors

FROM: Barry Wood, Assessment Division Director *JBW*

DATE: December 1, 2008

RE: Property Class Codes and Circuit Breaker Caps - Revision

1. On October 30, 2008, the Department issued a comprehensive memorandum regarding Property Class Codes and Circuit Breaker caps. There have been several corrections and changes to the original list. Additionally, clarification has been requested for several different classes. This memorandum is a supplement to the October 30, 2008 memorandum.

2. Several questions and scenarios have come up in regard to the allocations of the Circuit Breaker caps, such as:

Q: In the Q & A section of your memorandum from October 30, 2008, you refer to a home with a pool or a gazebo. You allude to the term residential function, but I am unclear as to whether you think that the pool and gazebo qualify under the 2% cap as residential property or 3% cap as nonresidential real property.

A: Classify the pool and gazebo as "nonresidential real property" with a 3% cap (3.5% for pay-2009) because neither the pool nor the gazebo fall under the definition of a homestead or residential property in IC 6-1.1-20.6-4 or IC 6-1.1-20.6-2.

Q: Why would Tobacco farms (property class code 107) and Nursery-Ag (property class code 108) not qualify for the 2% Circuit Breaker cap?

A: The "agricultural land" definition in IC 6-1.1-20.6-0.5 refers to "*land* assessed as agricultural *land*...". In other words, the agricultural land 2% cap (2.5% for pay-2009) applies only to the land, *not* the improvements (i.e., buildings and structures). Thus, barns and other improvements on the agricultural land are nonresidential real property with a 3% cap (3.5% for pay-2009).

Q: Could Agricultural land with mobile homes (Class Codes 141 and 149) also qualify as homesteads with the 1% cap (1.5% for pay-2009)?

A: Yes, the real property or annually assessed mobile home/manufactured home could be a homestead if the mobile home/manufactured home is a "principal place of residence" and meets the other requirements of the definition of "homestead" in IC 6-1.1-20.9-1 (repealed 1/1/09) or IC 6-1.1-12-37 (eff. 1/1/09)

Q: I thought that commercial apartments (Property Class Codes 401, 402, and 403) qualify as residential property at the 2% cap (2.5% cap for pay-2009)?

A: Yes, an apartment building -- building with two (2) or more dwelling units; common areas shared by units; and the land not exceeding the building footprint -- is capped at the 2% residential property (2.5% cap for pay-2009) amount.

Q: On property class codes 590 – 599, why can't these properties also qualify for the 1% homestead cap if they are indeed a homestead?

A: They could be homestead (1.5% cap for pay-2009, 1% for pay-2010); residential property (2.5% cap for pay-2009, 2% for pay-2010); or nonresidential real property (3.5% for pay-2009, 3% for pay-2010) depending upon their use and classification. See the definitions of each classification for Circuit Breaker cap purposes in the Department's June 2, 2008 memorandum: www.in.gov/dlgf/files/Memo-CircuitBreakers.pdf.

Q: For the property class code of 600 exempt and non-taxable series, shouldn't they be listed at 3%? Sometimes there are portions of these properties that are not covered by the exemption and they would get a tax bill.

A: If portions of exempt property are not exempt from property assessment and taxation, those portions of exempt property would likely be classified as nonresidential real property (3.5% for pay-2009, 3% for pay-2010) for Circuit Breaker cap allocation purposes.

3. In order to readily identify which circuit breaker cap should be allocated for each property class code, a numeric value has been assigned. The value is based on the allocation (e.g. 1 = homestead [1.5% circuit breaker for taxes payable in 2009, and 1% for taxes payable in 2010]; 2 = residential [2.5% circuit breaker for taxes payable in 2009, and 2% for taxes payable in 2010]; and 3 = non-residential [3.5% circuit breaker for taxes payable in 2009, and 3% for taxes payable in 2010]). Please note, depending on the circumstances, some property codes may have more than one possible circuit breaker cap. The ultimate decision on the most appropriate property class code and allocation rests with the local assessing official.

Code	Value	Value
100	2	AGRICULTURAL - VACANT LAND
101	3	AGRICULTURAL - CASH GRAIN/GENERAL FARM
102	3	AGRICULTURAL - LIVESTOCK OTHER THAN DAIRY OR POULTRY
103	3	AGRICULTURAL - DAIRY FARM
104	3	AGRICULTURAL - POULTRY FARM
105	3	AGRICULTURAL - FRUIT & NUT FARMS
106	3	AGRICULTURAL - VEGETABLE FARM
107	3	AGRICULTURAL - TOBACCO FARM
108	3	AGRICULTURAL – NURSERY

109	3	AGRICULTURAL – GREENHOUSES
110	3	AGRICULTURAL - HOG FARM
111	3	AGRICULTURAL - BEEF FARM
120	3	AGRICULTURAL – TIMBER
141	1 or 2; and 3^	AGRICULTURAL LAND WITH MOBILE HOME
149	1 or 2; and 3^	AGRICULTURAL LAND WITH PP MOBILE HOME
198	3	AGRICULTURAL BUILD LEASE LAND
199	3	AGRICULTURAL - OTHER AGRICULTURAL USE
200	3	MINERAL
300	3	INDUSTRIAL VACANT LAND
309	3	PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
310	3	INDUSTRIAL FOOD & DRINK
320	3	INDUSTRIAL FOUNDRIES & HEAVY MANUFACTURING
330	3	INDUSTRIAL MEDIUM MANUFACTURING & ASSEMBLY
340	3	INDUSTRIAL - LIGHT MANUFACTURING & ASSEMBLY
345	3	INDUSTRIAL OFFICE
346	3	INDUSTRIAL RESEARCH AND DEVELOPMENT FACILITY
350	3	INDUSTRIAL WAREHOUSE
360	3	INDUSTRIAL TRUCK TERMINALS
370	3	INDUSTRIAL SMALL SHOPS
380	3	INDUSTRIAL MINES & QUARRIES
385	3	INDUSTRIAL LANDFILL
390	3	INDUSTRIAL GRAIN ELEVATORS
398	3	INDUSTRIAL BUILDING ON LEASED LAND
399	3	INDUSTRIAL OTHER STRUCTURES
400	3	COMMERCIAL VACANT LAND
401	2	COMMERCIAL 4-19 FAMILY APARTMENTS
402	2	COMMERCIAL 20-39 FAMILY APARTMENTS
403	2	COMMERCIAL 40 OR MORE FAMILY APARTMENTS
409	3	COMMERCIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
410	3	COMMERCIAL MOTELS OR TOURIST CABINS
411	3	COMMERCIAL HOTELS
412	2	COMMERCIAL NURSING HOMES & HOSPITALS
415	2	COMMERCIAL MOBILE HOME PARKS

416	3	COMMERCIAL CAMP GROUNDS
419	2	COMMERCIAL OTHER HOUSING
420	3	COMMERCIAL SMALL RETAIL
421	3	COMMERCIAL SUPERMARKETS
422	3	COMMERCIAL DISCOUNT & JUNIOR DEPARTMENT STORES
424	3	COMMERCIAL FULL LINE DEPARTMENT STORES
425	3	COMMERCIAL NEIGHBORHOOD SHOPPING CENTER
426	3	COMMERCIAL COMMUNITY SHOPPING CENTER
427	3	COMMERCIAL REGIONAL SHOPPING CENTER
428	3	COMMERCIAL CONVENIENCE MARKET
429	3	COMMERCIAL OTHER RETAIL STRUCTURES
430	3	COMMERCIAL RESTAURANT, CAFE, OR BAR
431	3	COMMERCIAL FRANCHISE-TYPE RESTAURANT
435	3	COMMERCIAL DRIVE-IN RESTAURANT
439	3	COMMERCIAL OTHER FOOD SERVICE
440	3	COMMERCIAL DRY CLEAN PLANT OR LAUNDRY
441	3	COMMERCIAL FUNERAL HOME
442	3	COMMERCIAL MEDICAL CLINIC OR OFFICES
443	3	COMMERCIAL DRIVE-UP/WALK-UP BANK ONLY
444	3	COMMERCIAL FULL SERVICE BANKS
445	3	COMMERCIAL SAVINGS AND LOANS
447	3	COMMERCIAL OFFICE BUILDING 1 OR 2 STORY
448	3	COMMERCIAL OFFICE 3 STORIES OR MORE WALK-UP
449	3	COMMERCIAL OFFICE 3 STORIES OR MORE ELEVATOR
450	3	COMMERCIAL CONVENIENCE MARKET WITH GASOLINE SALES
451	3	COMMERCIAL CONVENIENCE MARKET/FRANCHISE TYPE RESTAURANT WITH GASOLINE SALES
452	3	COMMERCIAL AUTO SERVICE STATION
453	3	COMMERCIAL CAR WASHES
454	3	COMMERCIAL AUTO SALES & SERVICE
455	3	COMMERCIAL GARAGE
456	3	COMMERCIAL PARKING LOT OR STRUCTURE
460	3	COMMERCIAL THEATERS
461	3	COMMERCIAL DRIVE-IN THEATERS
462	3	COMMERCIAL GOLF RANGE OR MINIATURE COURSE
463	3	COMMERCIAL GOLF COURSE
464	3	COMMERCIAL BOWLING ALLEY
465	3	COMMERCIAL LODGE HALL OR AMUSEMENT PARK
466	3	COMMERCIAL AMUSEMENT PARK
467	3	COMMERCIAL HEALTH CLUB

468	3	COMMERCIAL ICE RINK
469	3	COMMERCIAL RIVERBOAT GAMING RESORT
480	3	COMMERCIAL WAREHOUSE
481	3	COMMERCIAL MINI-WAREHOUSE
482	3	COMMERCIAL TRUCK TERMINALS
490	3	COMMERCIAL MARINE SERVICE FACILITY
495	3	COMMERCIAL MARINA
496	3	COMMERCIAL MARINA - SMALL BOATS
498	3	COMMERCIAL BUILDING ON LEASED LAND
499	3	COMMERCIAL OTHER STRUCTURE
500	3	RESIDENTIAL VACANT PLATTED LOT
501	3	RESIDENTIAL VACANT UNPLATTED LAND OF 0 - 9.99 ACRES
502	3	RESIDENTIAL VACANT UNPLATTED LAND OF 10 - 19.99 ACRES
503	3	RESIDENTIAL VACANT UNPLATTED LAND OF 20 - 29.99 ACRES
504	3	RESIDENTIAL VACANT UNPLATTED LAND OF 30 - 39.99 ACRES
505	3	RESIDENTIAL VACANT UNPLATTED LAND OF 40 OR MORE ACRES
509	3	RESIDENTIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
510	1 or 2^	RESIDENTIAL ONE FAMILY DWELLING ON A PLATTED LOT
511	1 or 2; and 3^	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
512	1 or 2; and 3^	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES
513	1 or 2; and 3^	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES
514	1 or 2; and 3^	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES
515	1 or 2; and 3^	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
520	1 or 2; and 3^	RESIDENTIAL TWO FAMILY DWELLING ON A PLATTED LOT
521	1 or 2; and 3^	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
522	1 or 2; and 3^	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES
523	1 or 2; and 3^	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES
524	1 or 2; and 3^	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES
525	1 or 2;	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 40 OR

	and 3^	MORE ACRES
530	1 or 2; and 3^	RESIDENTIAL THREE FAMILY DWELLING ON A PLATTED LOT
531	1 or 2; and 3^	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
532	1 or 2 and 3^	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES
533	1 or 2; and 3^	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES
534	1 or 2; and 3^	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES
535	1 or 2; and 3^	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
540	1 or 2^	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON A PLATTED LOT
541	1 or 2; and 3^	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
542	1 or 2 and 3^	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES
543	1 or 2; and 3^	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES
544	1 or 2; and 3^	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES
545	1 or 2; and 3^	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
550	1 or 2^	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT
551	1 or 2; and 3^	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
552	1 or 2; and 3^	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES
553	1 or 2; and 3^	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES
554	1 or 2; and 3^	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES
555	1 or 2; and 3^	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
556	1 or 2^	RESIDENTIAL CONDOMINIUMS
557	2	RESIDENTIAL CONDOMINIUMS COMMON AREAS
558	N/A	RESIDENTIAL CONDOMINIUMS MASTER CARD
590	1 or 2;	RESIDENTIAL PP MOBILE HOME (PLAT)

	and 3^	
591	1 or 2; and 3^	RESIDENTIAL PP MOBILE HOME (NO PLAT)
598	1 or 2; and 3^	RESIDENTIAL ON LEASED LAND
599	1 or 2; and 3^	RESIDENTIAL OTHER STRUCTURES
600	N/A or 3	EXEMPT PROPERTY OWNED BY THE UNITED STATES OF AMERICA
610	N/A or 3	EXEMPT PROPERTY OWNED BY THE STATE OF INDIANA
620	N/A or 3	EXEMPT PROPERTY OWNED BY A COUNTY
621	N/A or 3	EXEMPT PROPERTY CERTIFIED FOR TREASURER'S SALE
622	N/A or 3	EXEMPT PROPERTY HELD FOR RESALE
630	N/A or 3	EXEMPT PROPERTY OWNED BY A TOWNSHIP
640	N/A or 3	EXEMPT PROPERTY OWNED BY A MUNICIPALITY
645	N/A or 3	EXEMPT PROPERTY OWNED BY A MUNICIPAL HOUSING AUTHORITY
650	N/A or 3	EXEMPT PROPERTY OWNED BY A BOARD OF EDUCATION
660	N/A or 3	EXEMPT PROPERTY OWNED BY A PARK DISTRICT
661	N/A or 3	EXEMPT PROPERTY OWNED BY A CONSERVANCY DISTRICT
662	N/A or 3	EXEMPT PROPERTY OWNED BY A SANITARY DISTRICT
665	N/A or 3	EXEMPT PROPERTY OWNED BY A PUBLIC LIBRARY
669	N/A or 3	OTHER EXEMPT PROPERTY OWNED BY A GOVERNMENTAL UNIT
670	N/A or 3	EXEMPT PROPERTY OWNED BY A PRIVATE ACADEMY OR COLLEGE
680	N/A or 3	EXEMPT PROPERTY OWNED BY A CHARITABLE ORGANIZATION THAT IS GRANTED AN EXEMPTION
685	N/A or 3	EXEMPT PROPERTY OWNED BY A RELIGIOUS ORGANIZATION THAT IS GRANTED AN EXEMPTION

686	N/A or 3	CHURCH, CHAPEL, MOSQUE, SYNAGOGUE, TABERNACLE, OR TEMPLE THAT IS GRANTED AN EXEMPTION
690	N/A or 3	EXEMPT PROPERTY OWNED BY A CEMETERY ORGANIZATION THAT IS GRANTED AN EXEMPTION
699	N/A or 3	OTHER EXEMPT PROPERTY OWNED BY AN ORGANIZATION THAT IS GRANTED AN EXEMPTION
800	3	LOCALLY ASSESSED VACANT UTILITY LAND-COMMERCIAL
805	3	LOCALLY ASSESSED VACANT UTILITY LAND-INDUSTRIAL
810	3	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-COMMERCIAL
811	3	STATE ASSESSED PROPERTY OWNED BY A BUS COMPANY
815	3	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-INDUSTRIAL
820	3	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT OR POWER COMPANY-COMMERCIAL
821	3	STATE ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE LIGHT, HEAT OR POWER COMPANY
825	3	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT OR POWER COMPANY-INDUSTRIAL
830	3	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-COMMERCIAL
831	3	STATE ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM
835	3	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-INDUSTRIAL
840	3	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-COMMERCIAL
841	3	STATE ASSESSED OPERATING PROPERTY OWNED BY A RAILROAD COMPANY
845	3	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-INDUSTRIAL
850	3	LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-COMMERCIAL
851	3	STATE ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE COLLECTION SYSTEM
855	3	LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-INDUSTRIAL
860	3	LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE,

		TELEGRAPH, OR CABLE COMPANY-COMMERCIAL
861	3	STATE ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM
865	3	LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY-INDUSTRIAL
870	3	LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-COMMERCIAL
871	3	STATE ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY THAT CONSTITUTES A PART OF ANY RIGHT OF WAY OF THE DISTRIBUTION SYSTEM
875	3	LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-INDUSTRIAL

^ If homestead (1.5% for taxes payable in 2009; 1% for taxes payable in 2010); If not homestead = residential property (2.5% for taxes payable in 2009; 2% for taxes payable in 2010). Non-residential (3.5% for taxes payable in 2009; 3% for taxes payable in 2010).

3. If you have any questions, please contact your Assessment Division field representative, or you may contact me at (317) 232-3777 or Bwood@dlgf.in.gov.